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The Solicitors' Journal

and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, SEPTEMBER 11, 1920.

ANNUAL SUBSCRIPTION, PAYABLE IN ADVANCE:

£2 12s.; by Post, £2 14s.; Foreign, £2 16s.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

*. The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

The Late Mr. W. A. Sharpe

WE REGRET to have received news of the death last Saturday in Switzerland of Mr. WILLIAM A. SHARPE, who was President of the Law Society during the past year. Mr. SHARPE had been ill for some time, and he was unable to preside at the recent annual general meeting of the Society. A message of sympathy was on that occasion sent to him, and a like message was incorporated in the resolution passed by the Council tendering to him their best thanks "for the constant care and attention which, as President of the Society during the past year, he has devoted to the service of the profession, as well as for the invariable courtesy and impartiality with which he has presided at meetings of the Council." Mr. SHARPE's relations with the Council were such that he would readily understand and appreciate the sincerity of this message of esteem. Quoting it as we do for a larger circle, we may be permitted to say that the words were no mere formal recognition of his work as President, but emphasized the reality and value of the services which, both in this last year and in his work for many years on the Council, he had rendered to the profession—services prompted by the rule actuating his whole life, never to lose an opportunity of helping others. A sound and skilful lawyer, and kindly and courteous in disposition, he won the high regard of his professional brethren, and the warm affection of those who were privileged to be numbered among his friends.

Notice for Increase of Mortgage Interest.

WE MAY refer our correspondents, Messrs. W. B. and W. R. BULL, to our article of 7th August (*ante*, p. 695), which was intended to suggest a practical result—namely, that three months' notice is not required, and that all a mortgagee need do is to give notice raising the interest to the permitted maximum as from 2nd July, 1920. In an interesting communication which we print elsewhere, we are told that our conclusion is more practical than sound. As to this we must wait judicial decision. The draftsman of the Act has made Parliament authorize an increase of interest, and left us all in the dark as to how and when the increase is to be obtained. The view we have expressed—that the permitted increase takes effect at once on notice being given (or perhaps without notice)—seems to be in accordance with section 7 (a), providing that the mortgage is not to be called in while interest at the permitted rate—i.e., the increased rate—is paid. Hence, to obtain the protection of the Act, the mortgagor must pay the increased rate at once. We admit the dialectical ingenuity of W. P. P.'s communication, but, if we may use his expression, we prefer

to save the Act by the time-honoured expedient of cutting the Gordian knot and taking a practical course. A mortgage differs, of course, from a tenancy (other than a tenancy at will) in that it can be enforced, otherwise than by sale, without notice at any time after the day for redemption is past.

The Report on the Valuation Office.

THE Valuation Office was established in order to enable the Land Values Duties to be administered. The Committee appointed in July, 1919, to inquire into and make recommendations as to the duties, differed as to the scope of the inquiry, and they only reported that this difference existed, and printed the proofs of evidence by Inland Revenue officials and independent bodies which was ready to be submitted to them. This evidence we noticed when the report was issued (17th and 24th April, *ante*, pp. 423, 442). When it was announced that the Land Values duties, except Mineral Rights duty, would be repealed, the question naturally arose as to the necessity of continuing the Valuation Office. *Prima facie*, its functions were at an end, but there is a considerable amount of valuation work to be done for the Inland Revenue, apart from the defunct duties, and also for other departments, and it was claimed that the Valuation Office would still be required for this work, and the Chancellor of the Exchequer promised an inquiry into the matter. This inquiry was undertaken by a Sub-Committee of the Select Committee on National Expenditure, and the result is contained in the Fifth Report of that Committee, which has recently been issued (House of Commons Paper, 172).

The Work of the Office.

FROM THE Report it appears that the permanent staff of the Valuation Office remains as in 1914—a total of 580. The temporary staff—appointed, apparently, for the original valuation—has been reduced from 4,643 to 566. There are in addition about 100 ex-Army men who are waiting for reinstatement. It is unnecessary to refer to the work of the office during the war, for that was a time of general civil disorganisation. But since the war the office has been largely engaged in assisting other departments in matters of valuation; in particular, the Housing Department of the Ministry of Health and the Land Settlement Department of the Ministry of Agriculture. The Report classifies the work of the office as (a) work which may be regarded as permanent; (b) work which will probably cease within a year or two; and (c) work which it may be called on to carry out. The first includes valuations for death duties and other fiscal purposes, and in connection with licensing—that is, generally, all the Inland Revenue valuation work—and also the existing work done for other Government Departments. The second includes valuations in connection with giving up property requisitioned for war purposes, and the housing and land settlement matters just referred to. The third contemplates further assistance being given to Government Departments and also to local authorities. Thus, while there is a great deal of work to be done for fiscal purposes—work which, no doubt, requires continuous expert valuation—the maintenance of the office on its present scale appears to depend on the extent to which the valuation work required in Government Departments generally can be transferred to it.

A Central Valuation Office.

THE Ministry of Health, and the Admiralty and Post Office, who have also availed themselves of the services of the Valuation Office, are very appreciative of the advantages they have thereby obtained. This appears from memoranda from these departments appended to the Report, and the Minister of Health says that he has received numerous letters from local authorities requesting that the Inland Revenue facilities for valuation shall be available in connection with the purchase of land and buildings for local government purposes. On the other hand, other departments, including the War Office, have their own valuation departments. The conclusion of the Select Committee is that the office should be continued for

work (a); that work (b) should be continued until completed, and the staff employed on it then disbanded; and, in effect, that work (c) should be extended so as to cover all Government valuation work:—

"It is considered that the setting up of separate valuation offices in various departments is opposed both to economy and efficiency from the national point of view, and should be discontinued, since it adds to establishment charges, and results in duplication, overlapping of work, and loss of uniformity. The Directorate of Lands, War Office, alone cost, without including overhead charges, the sum of £143,463 during the year ending 31st March, 1920."

Accordingly, on referring to the Report in the House of Commons on 5th August, Mr. CHAMBERLAIN said that he hoped to arrange for the transfer to the Valuation Office of the work hitherto performed by valuation staffs attached to other Government departments, and, if this is done, the continued existence of the Valuation Office will not only be justified, but may be an important means of unifying and simplifying administrative work. There is, however, one curious defect in Inland Revenue methods which the Committee say should be amended, namely, the practice of letting appeals against Death Duties valuations be decided by an arbitrator chosen from the department. The Committee are of opinion that arbitrators should be chosen by agreement, and failing agreement, by an outside body. There is, of course, the question whether official valuers can ever have the practical experience and knowledge which a private valuer acquires in the course of his work, and in matters so essentially hypothetical as valuation this is important. But it is enough for us to suggest the point. To discuss it is a matter for valuers.

The Sale of Clifford's Inn.

WE SEE it is reported in the Press that Clifford's Inn is now once more for sale. It passed into private hands in 1906, when Mr. WILLETT, the parent of the Daylight Saving Act, purchased it for one hundred thousand pounds. We cannot help feeling that effort should be made, either by one of the Inns of Court, or by all of the Inns, or by the Law Society, or by both branches of the legal profession acting in co-operation, to recover these famous premises, and devote them to legal use. They were at one time an Inn of Chancery, *i.e.*, an Inn where Bar students, special pleaders under the Bar, and solicitors resided and studied together without distinction. The Inn might be used to-day either as a hostel for law students (present difficulties of getting lodgings make this desirable in the interests of Bar students and country articled pupils passing their final period in a London office), or as a separate Inn for lady members of the Bar, or as a solicitors' Inn of Court. We trust, then, an effort will be made to secure them.

The History of Clifford's Inn.

FOR Clifford's Inn has an old and famous history. In the reign of EDWARD II. Baron CLIFFORD built it as his town house: the CLIFFORDS were then the great Border Barons of England, as the DOUGLASSES were in Scotland. In EDWARD III.'s reign it became an Inn of Chancery. In 1685, after the Great Fire, Lord Chief Justice Sir MATTHEW HALE sat with seventeen assessors in the hall of the Inn to assess claims to compensation arising out of the fire, and his rulings are preserved in forty ponderous tomes. In the sixteenth, seventeenth, eighteenth and nineteenth centuries many famous barristers had their homes in the Inn, which until our own day remained one of the favourite dwelling-places for the Bar student prior to call. Clements Inn and New Inn were equal favourites: both disappeared in the great improvement scheme of this century's opening years, which gave us the stately Kingsway and the beautiful crescent of Aldwych. We remember the days when, in any one of these three Inns, it was not difficult to secure a small set of chambers—three small rooms and offices—for a rental of some £20. Alas, those days are gone, as are the Inns. Clifford's Inn in more recent times has been chiefly famous as the headquarters of the Fabian Society.

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The Little Houses of Chancery.

BUT AN enumeration of these Inns—memories of bygone days—naturally take us to the lines in which "CHRISTIAN TEARLE," now unfortunately no longer with us, commemorated the "Poor Little Houses of Chancery":—

"Ye little Inns were pleasant spots,
And fondly one recalls
How comely were your garden-plots,
How cosy were your halls;
Your students there for many a year
Had held the mimic court,
And there your Ancients set their cheer
And chuckled o'er the port.
Eight were ye in the days of Stow,
And eight did ye remain,
Till poor old Thavie's had to go
In Farmer George's reign."

The rest can be found in "The Gardens of Gray's Inn," a little volume which is—or should be—a constant source of pleasure to London lawyers. And at the end—

"Poor old Stow in the long ago
Little thought ye would sink so low
That had such a good estate.
Fallen are ye, and woe is me,
Poor little Houses of Chancery."

Advertising Frauds on Ex-Officers.

WE DESIRE to call attention to the letter from Mr. OWEN B. THOMAS, which we print in another column, with reference to frauds committed by advertisers on ex-officers and service men. Our own experience does not extend to such matters, but we have no doubt Mr. THOMAS has good reason for the action he is taking, and those who have experience should communicate with him and enable action to be taken successfully.

The Statutory Tenancy Under the Rent Restriction Act, 1920.

V.—OPERATION OF THE STATUTORY TENANCY.

WE have considered the modes of formation by which the statutory tenancy can come into being, and also the modes by which it may be determined. But between its formation and its termination, the *alpha* and *omega* of its legal existence, the tenancy has a duration. Its special characteristics during the period of that duration we have now to consider. Broadly speaking, this branch of our subject, like Caesar's Gaul, and, indeed, like all reality, if the Hegelian dialectic be sound logic, may be divided into three parts:—(1) The obligations attaching to the statutory tenancy; (2) The expansion of the contractual obligations to parties other than the original occupier and owner; (3) The special interpretation of contractual rights and duties imposed by the statute. We will begin by discussing in this article the first of these three branches; the others must be reserved for later treatment.

(1) *The Obligations attaching to the Statutory Tenancy.*—We have seen already that the statutory tenancy came into being the moment the Act became law, or, if the premises were then unoccupied, at the first letting thereafter. It is true that the restrictions upon the landlord's rights do not arise until a later date, namely, that at which he is entitled to recover possession apart from the statute; but the premises and the parties are bound at once by the meshes of the statutory contract, although its effect on their obligations may not be felt at once. The question, therefore, may be stated in the following form:—When the premises become bound by the statutory tenancy, what are the respective obligations attaching thereto? The answer is that they consist of the following:—All common law and equitable rights and obligations of the tenancy, except in so far as modified by the statute; all statutory obligations imposed by prior statutes, except so far as affected by the Rent Restriction Act; and, in addition, the special statutory modifications enacted by that Act.

It follows that the statutory tenancy is not a wholly new *fasciculus* of rights and duties replacing common law obliga-

tions, or, rather, displacing them, as, for instance, is the case with the contract of compulsory purchase created by the Lands Clauses Act. On the contrary, the Rent Restriction Act leaves the existing obligations undestroyed, but adds to them some statutory rules and modifications. To classify these statutory modifications under the rigid headings of the law of contract, as set out in the text-books, would hardly be profitable. We will discuss them, therefore, without regard to logical sequence. They may be enumerated as follows:—(i.) The statutory restriction on the landlord's right to raise the rent on granting a new tenancy. (ii.) The landlord's duty to repair. (iii.) The obligation imposed on the landlord as to statements and entries as to rent. Of these, the most important is, of course, the first.

(i.) *The Statutory Restriction on Raising Rent.*—The general principle as to raising rent is quite clear. The landlord cannot raise rent at all until he would be at common law entitled to possession—i.e., after the termination of the tenancy, whether by operation of law or after notice to quit (section 3). When, however, he is in the position of being so entitled to common-law possession, he would at common law have a right to charge any rent he pleased as a condition of re-letting the premises. This right is restricted, and only the following increases are permitted:—

(a) A percentage on expenditure incurred since 4th August, 1914, on improvement or structural alteration of the dwelling-house (section 2 (1) (a)).

N.B.—(1) Where expenditure preceded the passing of the Act (2nd July, 1920) the percentage allowed is six per cent.

(2) Where expenditure occurs after the passing of Act, it is eight per cent.

(3) Expenditure on decorations or repairs is excluded.

(4) The tenant may apply to the County Court for an order declaring the expenditure unnecessary in whole or in part.

(5) The section does not say whether or not the following forms of expenditure are within its scope, namely:—First, new street improvements charged on the owner by the Local Authority; secondly, repair of drains done under an order of the sanitary authority; thirdly, underpinning of a dangerous structure. The better opinion seems to be that they are "improvements or structural alterations," but the point is arguable.

(b) An amount (*not* a percentage) in respect of increased rates (section 2 (1) (b)). The full amount of the yearly, half-yearly, or other periodic increase can be added to the rent. It does not appear clear whether, on a subsequent reduction of rates, the amount added must be reduced proportionately. But, alas! any such question is probably merely academic. No one expects any reduction of rates to take place in his lifetime.

(c) A percentage on the net rent (section 2 (1) (c)). The percentage is five per cent. in the first year, and then a further ten per cent. in the case of premises covered by the earlier Acts, but an immediate fifteen per cent. for those covered for the first time by this statute.

(d) A percentage on the net rent of twenty-five per cent. when the landlord is responsible for the whole of the repairs (section 2 (1) (d)). Where the landlord is only responsible for part of the repairing, the twenty-five per cent. is to be reduced proportionately, according to what is "fair and reasonable" in the opinion of the County Court judge.

(e) Where the dwelling-house is let by a railway company to persons in its employment, an addition to the rent may be made in order to give effect to an agreement dated 1st March, 1920, fixing standard rates of pay for railway companies and their employees (section 2 (1) (e)). This agreement, negotiated between railwaymen and the Ministry of Transport, was intended to equalize rates of pay as between workmen provided with houses by the railway company and those not so provided. It therefore directed the free-house employees to be charged rent for their premises.

The above are the increases of rent permitted under the statute; but some general conditions apply to all these increases.

(1) Of course, the increases only apply to a dwelling-house within the statute as regards standard rent, &c.

(2) The increase can only be made by giving written notice in the form provided by schedule I. of the Act.

(3) The tenant is protected against increases of rent not allowed for by the statute; for

(i) The increase is irrecoverable by the landlord (section 1).

(ii.) If paid, the tenant can recover it from the landlord (sections 14 and 19 (3)).

(iii.) Distress is forbidden, except by leave of the Court (section 6).

(iv.) A tenant who "holds over" cannot be ejected, except in the manner provided by the Act, and already discussed (section 15).

(v.) The Court has a discretion whether or not it will grant recovery of possession, and can only do so in seven specified cases, already discussed.

It is usual to say that the statute permits a net increase of 40 per cent. on the net rent, 6 and 8 per cent. on capital expenditure for improvements, and the whole amount of increased rates. This statement is substantially accurate, but it is rather an inference from the words of the statute than a summary of them. In certain cases—*e.g.*, where the tenant does part of the repairs—the statement is not accurate.

(ii.) *The Landlord's Duty to Repair.*—The second alteration of the landlord's rights occurs in respect of repairs. Wherever a house is not in all respects reasonably fit for human habitation (whether or not a statutory warranty of habitability attaches under the Housing and Town Planning Act of 1908), or is otherwise not in a reasonable state of repair, either the tenant or the sanitary authority may apply to the County Court for an order suspending the permitted increase of rent. The Court can make the order on mere production of a certificate of the sanitary authority (section 2 (2)). The order is in force until the Court is satisfied that the defect has been remedied. But this only applies to the increases of rent permitted under section 2 (1) (c) and (d)—*i.e.*, the 15 and 25 percentages enumerated above; it does not apply to an increase due to rates or permanent improvements.

(iii.) *Statements and Entries as to Rent.*—The next alteration of the landlord's rights is the duty imposed on him (section 11) to supply, on the tenant's request in writing, a statement in writing declaring the amount which is the standard rent. A false statement renders the landlord liable to a fine of £10 on summary conviction. A refusal or failure to supply a statement has the same result. And there is the obligation imposed on the landlord by section 14 (2). This forbids the landlord (or any other person) to enter in the rent book a statement that the tenant is in arrear as regards the amount of rent declared irrecoverable by the statute. Where such entry was made before the passing of the Act, the landlord must delete it within seven days after a request so to do on behalf of the tenant. Breach of this provision of the sub-section is a summary offence, punishable with a fine not exceeding £10, unless the accused can show that he made the entry "innocently and without intent to deceive" (*ibid.*).

(To be continued.)

At Glasgow, on Monday, the Glasgow and South-Western Railway Company won a claim against John Turner Macfarlane, a lawyer, of Blythwood-square, Glasgow, who, having forgotten his season ticket, refused to pay single fare from Troon to St. Enoch station. A railway official stated that 1,100 persons travelled annually without their seasons, and all paid. Sheriff Lee said the conditions governing the issue of season tickets were harsh. He thought it was time the railway companies put themselves more in line with the public feeling of justice. Having extracted one fare, they should not continue a practice in the knowledge that they were getting money which was money obtained from honest but forgetful passengers. It was a mere method of extorting money from the public.

Mortgage Interest.

AS AFFECTED BY THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1920.

AN unforeseen difficulty arises in the interpretation of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, in regard to the provisions of the Act relating to the increase of mortgage interest.

Section 1 states that, subject to the provisions of the Act, where the rate of interest on a mortgage to which the Act applies has been, since the 25th March, 1920, or is hereafter, increased, then if the increased rate of interest exceeds by more than the amount permitted under the Act the standard rate of interest, the amount of such excess shall, notwithstanding any agreement to the contrary, be irrecoverable from the mortgagor.

By section 12, sub-section (1), paragraph (b), the expression "standard rate of interest" means, in the case of a mortgage in force on the 3rd August, 1914, the rate of interest payable at that date, or, in the case of a mortgage created since that date, the original rate of interest.

Section 3, sub-section (1) of the Act provides that nothing in the Act shall be taken to authorise any increase in the rate of interest of a mortgage except in respect of a period during which, but for the Act, the security could be enforced.

The effect of section 7 of the Act is that it is not lawful for any mortgagee under a mortgage to which the Act applies to call in his mortgage, or to take any steps for exercising any right of foreclosure or sale, or for otherwise enforcing his security, or for recovering the principal money thereby secured, so long as:

(a) Interest at the rate permitted under the Act is paid, and is not more than twenty-one days in arrear; and

(b) The covenants by the mortgagor (other than the covenants for payment of the principal money secured) are performed and observed; and

(c) The mortgagor keeps the property in a proper state of repair and pays all interest and instalments of principal recoverable under any prior incumbrance.

This section also makes certain provisions which are not pertinent to the discussion in hand.

Now, how, in the light of the foregoing sections, is it possible for a mortgagee to avail himself of the increase of rate of interest allowed by the Act, except in cases where he is enabled by section 7 to call in his mortgage and otherwise enforce his security?

It must be admitted that, prior to the passing of this Act, a mortgagee was not entitled to increase the rate of mortgage interest except, apart from direct agreement with the mortgagor, by calling in the mortgage and lending the principal money again at a higher rate of interest. Section 3, sub-section 1, of the Act makes it abundantly clear that nothing in the Act shall be taken to authorise any increase in the rate of mortgage interest except in respect of a period during which, but for the Act, the security could be enforced. But, as is above stated, under section 7, a mortgagee is precluded from calling in his mortgage or otherwise enforcing his security so long as interest at the increased rate is not in arrear, the mortgagor performs his covenants, other than to repay, and he keeps the property in repair and keeps under prior incumbrances.

Surely it cannot be argued that the words of section 7, "to call in his mortgage or to take any steps for exercising any right of foreclosure or sale or for otherwise enforcing his security or for recovering the principal money thereby secured," are less wide than the words of section 3, "except in respect of a period during which, but for this Act, the security could be enforced."

So, an anomalous position arises. The mortgagee cannot avail himself of the increased rate of interest without calling in his mortgage, and yet he cannot call in his mortgage unless, leaving out of the argument breaches of covenant, the mortgagor has not paid the increase of mortgage interest permitted under the Act.

A possible argument may be that the Act intends the mortgagor to pay interest at the increased rate voluntarily, but it is difficult to make such an intention harmonise with section 3. It seems, however, that, unless this intention is assumed, section 7 will prevent any increase being made, because interest at the rate permitted by the Act is otherwise not in arrear.

The solution of the difficulty is, by section 17, sub-section (2), left to the County Court Judges, and it remains to be seen on what grounds they will save the Act, if, indeed, its salvation is to be found.

Those upon whom the duty falls to interpret Acts of Parliament have a penchant to exaggerate the lack of skill shown in the drafting of "popular" Acts. Taking the provision for increase of mortgage interest as one of many examples, it would seem, however, that the adverse criticism extended by the legal profession to the draftsmanship of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, is more than justified. W. P. P.

Books of the Week.

Rating.—The Law and Practice of Rating, both Within and Without the Metropolis. Fourth Edition. By WALTER C. RYDE, K.C. Butterworth & Co.; Shaw & Sons. 70s.

Copyright.—Copyright Cases, 1919. By E. J. MACGILLIVRAY, LL.B. (Cantab.), Barrister-at-Law. The Publishers' Association. Printed for Private Circulation.

Public Meetings.—The Conduct and Procedure at Public and Company Meetings. By ALBERT CREW. Sixth Edition. Revised and Enlarged. Jordan & Sons (Limited). 5s. net.

Increase of Rent, &c. (Restrictions).—A Popular Guide to the Increase of Rent and Mortgage (Restriction) Act, 1920. Simply Told. By H. STROUD, Solicitor, Rugby. 1s.

Stamp Duties.—The Finance Act, 1920. The Stamp Duties as Imposed by the above Act, with the Text of that Act as far as it Relates to Stamp Duties, and Notes. By CHARLES H. PICKEN (Author of "Handbook to Stamp Duties"). Waterlow & Sons (Limited). 1s. net.

The League of Nations.—To-day and To-morrow. August-September, 1920. Published monthly for the League of Nations Union. Hodder & Stoughton (Limited). 6d.

Correspondence.

Law Society's Provincial Meeting.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The circular letter to members of the Law Societies informing them of this meeting requested them to intimate their intention of attending the meeting to Mr. J. Graham Kenion, the Hon. Secretary of the Reception Committee, at 10, Cook-street, Liverpool.

The letter requested members to make their intimations on or before 12th August. Mr. Kenion will, however, gladly receive any further notices if they are sent to him during the next few days. E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C.

Sept. 7, 1920.

Frauds by Advertisement.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—In view of the appalling number of ex-officers and Service men suffering from the machinations of the fraudulent advertiser, I ask your assistance with a view to seeing whether some action cannot be taken towards stopping, or at all events checking, this very grave scandal.

The law needs tightening. Newspaper proprietors are at liberty to admit—at very high rates of pay—all manner of specious advertisements without incurring any obligation to those who are defrauded, although such frauds cannot be committed except through the medium of the Press.

With a view to collecting as much evidence as possible upon the matter, I should esteem it a favour if all readers of your paper would oblige by sending me particulars of cases which have come within their experience. If it does nothing more, it may at least enable such steps to be taken as will put a period to the activities of the worst rogues. OWEN B. THOMAS.

59, Chancery-lane, London, W.C. 2.

August 28, 1920.

Finance Act, 1920.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—You refer in the current number of THE SOLICITORS' JOURNAL to clear drafting being foreign to Finance Acts. Might I draw your attention to section 36 (1) of the New Finance Act? This provides that the proviso to section 73 of the Finance Act, 1910 (which exempts from the operation of that section certain conveyances, &c.), shall not have effect as regards conveyances, &c., of stocks, &c., and that accordingly the stamp duties chargeable thereon shall be double those specified in the schedule. This appears to mean that for the transfer of stocks the stamp duty is 1 per cent., whatever the value of the consideration, and I understand that the stamping officers so regard it. Now if you turn to the Fourth Schedule to the 1920 Act the extent of repeal of section 73 is stated to be the twenty-four words there set out, and

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the proviso in that section, limiting the increase to cases where the consideration exceeds £500, is in no way affected, and should therefore still apply to transfers of stocks. I should be interested to know the explanation of this apparent inconsistency.

L. ARTHUR SMITH.

18, Newhall-street, Birmingham.

Sept. 6, 1920.

[To make the alteration clear, it might have been well not only to eliminate the words referred to, but also to insert in the proviso "a conveyance or transfer (other than a transfer of any stock or marketable security)," &c. But this seems to be the effect of section 36 (1) of the new Act (note the word "whatsoever"), so that transfers under £500 are subject to the double duty.—ED., S.J.]

Increase of Rent and Mortgage Interest (Restrictions) Act, 1920.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—We have been hoping to find some practical conclusion arrived at, with reference to the procedure as to notice of increase of interest, as a result of the letters in your columns. Is it now the considered opinion that three months' notice must be given before increase, and that the increase is only to date from the expiration of such notice (which notice is in effect a notice to pay off)?

An editorial paragraph, with a suggested form of notice, would be most appreciated. W. B. & W. R. BULL.

Newport Pagnell, Sept. 4, 1920.

[See observations under "Current Topics."—ED., S.J.]

Fees of Commissioners for Oaths.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Dear Sir,—It would be interesting to have an expression of your opinion in reference to the enclosed advertisement, which appeared in the Times of the 27th August.

I have always understood that a commissioner is prohibited from accepting less than the authorized fees for affidavits, &c. (Opinion of the Council of the Law Society, 5th May, 1893.)

For a commissioner to make a contract which would have the same effect would also seem to be improper. A good many oaths can be taken in five hours. J. ROWLAND HOPWOOD.

13, South-square, Gray's Inn, W.C. 1,

31st August, 1920.

[The advertisement to which Mr. Hopwood refers is an offer to take oaths daily (except Saturday) in the City of London at a guinea a week. It can hardly be doubted that it is a breach of professional etiquette for a commissioner to take or contract to take less than the authorized fee; but it is not so clear that there is any penalty attached to such breach of etiquette. Cutting of charges is a practice well known, and frequently leading to objection, if to nothing more practical; but it is not necessarily a breach of etiquette unless carried to extreme limits, or practised so as to constitute a direct attack upon the business of another solicitor. But a commissioner's fee is a small fixed charge, which should be recognised as unalterable.—ED., S.J.]

CASES OF THE WEEK.

County Court Case.

MILLER AND WHEATLAND v. GILLAM. Brighton County Court.
20th August.

ECCLESIASTICAL LAW—BURIAL—FEES—"KURB TABLETS."

The rector of a parish cannot recover fees for kurb tablets on graves which are not supported by custom or by a resolution of a vestry passed after due notice and sanctioned by the ordinary.

MACKEARNES, J., in delivering judgment, said: This case raises the interesting and novel question whether the Rector of Southwick, near Brighton, and the sexton of the parish are entitled to charge the agent or the representatives of deceased persons buried in the churchyard special fees for what are called "kurb tablets." These "kurb tablets" have within the last few years come to be used instead of the old-fashioned headstones and footstones. They are not separate stones, but are formed by raising a few inches at the head and foot the stone curb which surrounds the grave. On those parts of the curb so raised are inscribed the records by which it is desired to honour and perpetuate the memory of the dead. The rector claims that each of these tablets is a headstone or a footstone, as the case may be, and that he and the sexton are entitled to an extra fee of 26s. in every case—i.e., £1 1s. for the rector and 5s. for the sexton. He also claims 2s. 6d. for every second inscription. The defendant, who is a stonemason, and does most of the stonework on the graves in Southwick Churchyard, disputes the rector's right on the ground that it is founded neither on law nor custom. The question is one of importance both to parson and people. Now the law with regard to the ordinary fees for burial is clear. Originally such fees were prohibited by ecclesiastical law, but a custom to pay them gradually grew up which acquired the force of law, and where such a custom is established the fees can be recovered. In this case it is admitted that the table of fees, which has been for many years posted up in the church porch, has the force of custom behind it, and that it authorizes fees being charged for stone curbs and for headstones and for footstones. But it does not authorize any fee being charged for inscriptions or for raised curbstones, unless they can be held to be implied—as the rector contends—in the fees sanctioned for headstones and footstones. I cannot agree with this contention, for the simple reason that these tablets are not separate stones at all, but a part of the curb, for which a fee has been already paid. The claim for the fee, whether for curbstones or headstones, no doubt originally arose out of the rector's having vested in him the freehold of the churchyard; but it is only a qualified freehold, and is subject always to the common law right of the parishioners to be buried in it. I am therefore of opinion that no fee can be claimed by the rector for such an accessory to the rite of burial as a "kurb tablet" or an inscription, unless it is supported by custom. No custom is proved here, as I have said. In 1917 the rector, foreseeing this difficulty, summoned a vestry meeting, at which a resolution was passed authorizing the fees he now claims, and he put up in the church porch a new table of fees, which set forth that, if an inscription was raised above the curb, it should come under the heading of a headstone or a footstone, and that 2s. 6d. should be charged for every inscription after the first. But this resolution is of no validity, in the first place because in the notice summoning the vestry the rector gave no indication to the parish that this resolution was going to be proposed, and the defendant, who was deeply interested in this matter, consequently did not attend. The resolution was clearly outside the scope of the vestry so summoned. In the second place, the rector did not obtain, as he was bound to obtain, the sanction of the ordinary. He says that the archdeacon at his visitation saw the new table of fees; but there is no evidence that his attention, or the bishop's, was ever called to these new fees, or that either of them ever sanctioned them. Such sanction was necessary before the resolution of the vestry could take effect. I hold, therefore, that the fees claimed by the plaintiffs for "kurb tablets" and inscriptions are not recoverable, and there must be judgment for the defendant.—*Solicitors, Carpenter, for the plaintiffs; Loader, for the defendant.*

New Orders, &c.

New Rules.

SUPREME COURT ENGLAND, FUNDS.

The following notice is hereby given, in accordance with section 1 of the Rules Publication Act, 1893:—

I, The Right Honourable Frederick, Lord Birkenhead, Lord High Chancellor of Great Britain, with the concurrence of the Lords Commissioners of His Majesty's Treasury, do hereby, in pursuance of the powers contained in the Court of Chancery (Funds) Act, 1872, the Supreme Court of Judicature Act, 1875, the Supreme Court of Judicature (Funds, &c.), Act, 1893, the Supreme Court of Judicature (Pro-

THE MIDDLESEX HOSPITAL.

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cedure) Act, 1894, and of every other power enabling me in that behalf, propose to make the following Rules:—

1. The following words shall be inserted at the end of Rule 45 of the Supreme Court (Funds) Rules, 1915:—

"3. In any case in which funds in Court of a value not exceeding £500 are, under or by virtue of any of the Trading with the Enemy Acts or the Treaty of Peace (Germany) or the Treaty of Peace (Germany) Order, 1919, or anything done or suffered thereunder, transferable or payable to the Custodian or to the Controller of the Clearing Office as the case may be, directions of the Court in writing under the signature of a Master shall be sufficient authority to the Paymaster to deal with such funds or the income thereof and shall be treated as equivalent to an Order. Provided that any such directions shall be given upon a Summons which shall be in such form and shall be served on such person or persons (if any) as the Master may direct.

2. These Rules may be cited as the Supreme Court Funds Rules (Enemy Funds in Court), 1920.

And I, the said Frederick, Lord Birkenhead, Lord High Chancellor, with the same concurrence as aforesaid, hereby certify that on account of urgency these Rules should come into immediate operation, and hereby make the said Rules to come into operation forthwith as Provisional Rules, in accordance with the provisions of Section 2 of the Rules Publication Act, 1893.

Dated the 9th day of September, 1920.

BIRKENHEAD, C.

We certify that these Rules are made with the concurrence of the Commissioners of His Majesty's Treasury.

WILLIAM SUTHERLAND.
J. TOWYN JONES.
Gazette, 3rd September.

Board of Trade Order.

MINING INDUSTRY ACT, 1920.

DIRECTIONS BY THE BOARD OF TRADE AS TO THE MAXIMUM PITHEAD PRICE CHARGEABLE FOR COAL SOLD FOR CONSUMPTION IN THE BRITISH ISLANDS, AND FOR COAL SOLD FOR THE BUNKERING OF CERTAIN VESSELS AT PORTS IN THE BRITISH ISLANDS.

Whereas under Section 3 (1) (b) of the Mining Industry Act, 1920, the Board of Trade may from time to time give directions regulating the pithead price to be charged for coal sold for consumption in the British Islands and for coal sold for the bunkering of vessels, other than vessels proceeding to a port outside the British Islands. Now, therefore, the Board of Trade direct that—

1. Subject as hereinafter provided coal shall not be sold or offered for sale directly or indirectly by the owner of the coal or on his behalf at a pithead price exceeding by more than the standard amount per ton specified in paragraph 2 of these Directions, the pithead price of coal of the same description sold in similar quantities and under similar conditions affecting the sale at the same coal mine in the corresponding month (or as near thereto as having regard to the course of business may be practicable) in the twelve months ended the 30th June, 1914.

Provided that where any description of coal is washed before sale the price of the washed coal may exceed the price charged for the same description of unwashed coal in the corresponding month as aforesaid by an amount not exceeding two shillings and sixpence per ton in addition to the standard amount.

For the purpose of such comparison in the case of contracts for sales otherwise than for immediate delivery the date to be taken shall be the date of the contract in writing and not the date of any delivery under the contract.

2. The standard amount shall be twenty-three shillings and twopence in the case of coal mines in the Monmouthshire and South Wales and the Forest of Dean districts and in South Staffordshire and East Worcestershire south of a line drawn from Bushbury Station on the London and North Western Railway to Streetly Station on the Midland Railway and in so much of the area in South Staffordshire and East Worcestershire north of this line as is comprised in the Wolverhampton

Union for poor law purposes or the East Division of Wolverhampton for Parliamentary purposes, and in the case of mines situated elsewhere the standard amount shall be twenty shillings and eightpence.

5. These directions shall apply to

(a) coal sold for consumption in the British Islands but not to coal sold for the manufacture of patent fuel for export or of coke-oven-coke for export.

(b) coal sold for the bunkering of vessels other than vessels proceeding to a port outside the British Islands.

Vessels engaged in the fishing industry and landing their catches in the British Islands shall for this purpose be treated as vessels not proceeding to a port outside the British Islands.

In the case of vessels carrying cargo coastwise for discharging at a port in the British Islands and thence proceeding to a port outside the British Islands, the maximum price in these Directions shall apply only to the estimated quantity of coal which will be used on the coastwise voyage.

9. These Directions shall come into operation as from the 1st day of September, 1920.

Dated the 25th day of August, 1920.

On behalf of the Board of Trade,

WILLIAM C. BRIDGEMAN,

Secretary for Mines.

NOTE.—If any person sells or offers for sale any coal at a price in contravention of these Directions he is liable on summary conviction to a fine not exceeding one hundred pounds or, at the discretion of the Court, to a fine not exceeding treble the amount by which the sum paid or payable on any coal supplied, or sold by him in contravention of these Directions exceeds the maximum sum which would have been paid or payable for the coal if there had been no such contravention.

A prosecution for an offence under this Section may be instituted at any time within one year of the commission of the offence.

(Gazette, 3rd September.

Ministry of Food Order.

THE FLOUR AND BREAD (PRICES) ORDER, 1920.

Directions.

In exercise of the powers conferred upon him by the Ministry of Food (Continuance) Act, 1920, the Food Controller hereby orders and directs that the following Directions shall until further notice be observed by all persons concerned:—

1. A person shall not sell or offer or expose for sale or buy or offer to buy by retail any bread or flour at prices exceeding the maximum prices provided by or under these Directions.

2. (a) The maximum price on the sale of bread by any person shall be a price calculated at the rate at which bread was charged for by him on the 11th August, 1920, and the maximum price for a loaf of bread shall be the price charged by the seller on the 11th August, 1920, for a loaf of bread of the like weight.

(b) This clause shall not apply to bread sold for consumption on the premises of the seller.

3. The maximum price on the sale of flour by any person shall be a price calculated at the rate at which flour was charged for by him on the 11th August, 1920, and where different quantities were charged for at different rates, the maximum price on the sale of any quantity shall be a price at the rate charged for that quantity.

4. A charge may be made for delivery or credit not exceeding the usual customary charge on the 11th August, 1920.

5. Failure to comply with any of these directions is a summary offence under the Ministry of Food (Continuance) Act, 1920.

24th August.

Perjury in the Divorce Court.

At the Central Criminal Court on Wednesday, before the Recorder, Samuel Appleton, 32, iron turner, was sentenced to 18 months' imprisonment in the second division, and Ellen Greenough, 29, was sentenced to 15 months' imprisonment in the second division, on an indictment charging them with conspiring together to pervert the course of justice. Appleton was also charged in the indictment with perjury, and Greenough with suborning him to commit perjury.

Mr. Travers Humphreys said the case was remitted to the Director of Public Prosecutions by the President of the Divorce Division. Appleton was a widower whose wife died in 1916. The female prisoner was married in 1913 and lived happily with her husband until the outbreak of the war, when he enlisted. He was then taken prisoner by the Germans, and released after the Armistice, when he found that his wife was living with Appleton. The husband then lived with another woman. A suggestion was made that a divorce should be obtained, and it was agreed that the wife should start the proceedings. The case came before Mr. Justice Shearman last November. It was undefended, and adultery was proved, but the case was adjourned for evidence of cruelty. In December Appleton supplied evidence of cruelty in the name of "J. Lewis." His evidence was a complete series of perjured statements, but Mr. Justice Shearman had to accept it, and a decree nisi was pronounced. The King's Proctor discovered that "J. Lewis" was Appleton, with whom the petitioner had been living for some time, and the decree nisi was rescinded. "It is," continued Mr. Humphreys, "the view of the authorities that these cases of perjury in the Divorce Court

THE NEW POOR.

The hardest hit class are the people whose income is derived solely from Investment. What meant comfort in pre-war days now means a struggle to make ends meet.

Many have found a way out of the difficulty by exchanging investments which brought them poor return, for an Annuity which gives them a larger and a safer and fixed income for life. One man, a retired Solicitor, whose income became quite insufficient for his needs realised his former investments and purchased an Annuity from the Sun Life of Canada, which more than doubled the old income. His age at the time of making the change was 69, and for each £1,000 he gets £133 7s. per annum. He is thoroughly content and now faces the heavy taxation and the increased cost of living with equanimity.

The Sun Life of Canada issue Annuities at all ages and for any amounts, to both men and women. They can cover single lives or the lives of two or three or indeed any number. There are also deferred Annuities where a man can forego immediate advantage from his capital, for the sake of a greatly increased return in the years when he is unable to earn his own living.

The Sun Life Assurance Company of Canada was incorporated in 1865. Its record is one of continual progress. In 1914 its assets were valued at over £13,000,000, to-day they reach a total of £23,000,000. These valuations have been made on a most conservative basis. Being a Canadian Company its affairs come under stricter Government supervision than is exercised over any English Company; the Canadian laws on Life Assurance are very much more stringent than those operating in the British Isles. This is all to the benefit of those who have dealings with the Sun Life of Canada. It eliminates risk, it gives the Policy holders and Annuitants what is practically a Government guarantee.

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No. 119, Canada House, Norfolk Street, W.C. 2.

are so numerous and so flagrant that it is necessary to bring them before a Criminal Court in order that persons may appreciate that it is just as much perjury and just as serious to give false evidence in the Divorce Court as it would be in any other Court."

The Recorder said he was fully aware that perjury was very prevalent in the Divorce Court, as it was in that Court or any other Court of criminal jurisdiction in the country. Since prisoners were made competent witnesses the perjury committed in the Courts was terrible. The sanctity of the oath was entirely disregarded.

Law Students' Journal.

The Law Society.

The third term will commence on Monday next, the 13th inst., on which and the following day the principal will be in his room for the purpose of seeing students who desire to consult him with regard to their work. Lectures and classes will commence on Wednesday, the 15th. The subjects to be dealt with during the term will be, for Final students:—(i) Real Property and Conveyancing (the Principal), (ii)

Bankruptcy and Winding-up of Companies (Dr. Burgin), and (iii) Sale of Goods (Mr. McNair); and for Intermediate students—(i) Public Rights (Mr. Formoy), (ii) Civil Injuries (Mr. Danckwerts), and (iii) Outline of Accounts and Book-keeping (Mr. Dicksee). Revision classes for Final students will be held in the subjects of—(i) Equity (the Principal), and (ii) Criminal Law and Divorce (Dr. Burgin). These classes will be open to Final students who have previously taken the ordinary courses in the same subjects; and permission to join them must be obtained from the Principal. Students who have obtained certificates of distinction will be excused payment of fees for revision classes in the same subjects. The class in Constitutional Law, for the Intermediate LL.B. degree, will be resumed on the 16th instant; and a course on the Outline of Contract and Tort (Mr. Danckwerts), for students enrolled under the Exemption Order, will commence on the 17th. New students wishing to enrol under that Order should communicate with the Principal without delay.

The Student's Rooms will be re-opened after the vacation on Monday, the 13th instant.

Copies of the prospectus and time-table may be obtained on application to the Society's office.

Obituary.

Sir Evelyn Ellis.

SIR EVELYN CAMPBELL ELLIS, who died suddenly at Bournemouth, on the 1st inst., in his fifty-fifth year, was the son of Mr. Robert Ellis, M.R.C.S. After being educated privately he was admitted a solicitor in England in 1891. Five years later he went out to the Straits Settlements as advocate and solicitor, becoming acting Attorney-General in 1912-13. He was also a member of the Statute Law Revision Commission and an unofficial member of the Legislative Council of the Settlements until his retirement in 1916. He became a Knight Bachelor in 1914. He married, in 1900, Margaret, daughter of Mr. George E. Craig, of Manchester, who died in 1918, leaving one daughter. His second wife, the widow of Mr. W. H. P. Jenkins, D.L., whom he married this year, survives him.

Legal News.

Appointments.

The electors to the All Souls Readership in English Law at Oxford have reported to the Vice-Chancellor that they have re-elected Mr. WILLIAM SEARLE HOLDSWORTH, D.C.L., Fellow of St. John's College, as Reader for a further period of five years from 10th June last.

Mr. PERCIVAL CLARKE has been appointed as one of the Senior Treasury counsel at the Central Criminal Court, in succession to Sir Archibald Bodkin, the new Director of Public Prosecutions.

Business Announcement.

Messrs. ERNEST BEVIR AND SON, solicitors (Harold Bevir, M.A.), are moving their offices from Devereux-chambers, Temple, London, W.C. 2, where their firm has been for nearly forty years, to 4, York-buildings, John-street, Adelphi, Strand, on 4th September. Their new telephone number is Regent 4766. As from last July, Mr. Frederick Gamble Barrett, M.A., Cantab., who has been associated with the practice for some time, has joined Mr. Harold Bevir in partnership, which will continue to be carried on under the same name as heretofore.

Changes in Partnerships.

Dissolutions.

MORRIS PATERSON JONES, THOMAS GIBSON HENRY, and MORRIS VERNON JONES, solicitors (Jones, Paterson, Henry, & Co.), 11, Dale-street, Liverpool. July 21. Morris Paterson Jones and Morris Vernon Jones will continue to carry on business under the style or firm of Jones, Paterson, & Co., at 11, Dale-street, Liverpool, and Thomas Gibson Henry will carry on business at 7, Victoria-street, Liverpool.

FREDERICK GUILLAUME, THOMAS GUILLAUME, THEODORE GUILLAUME, JOHN FREDERICK GUILLAUME, and REGINALD GUILLAUME, solicitors (Guillaume & Sons), London and Bournemouth. August 17. So far as concerns the said Frederick Guillaume, who retires from the said firm.

[Gazette, Sept. 3.]

General.

Under an Act of Charles I. (1625), the only statute, it is stated, which applies to card playing not in a public place, four men have been fined 3s. 4d. each by the Henley County Bench for Sunday gambling. Three shillings and fourpence is the exact penalty prescribed by the Act.

At Old-street Police Court, on the 3rd inst., before Mr. Wilberforce, a young woman, aged 20, summoned her husband, aged 19, for neglecting to maintain her, and asked for a separation order. It was stated that they had been married three months. Mr. Wilberforce: I am not going to grant you children a separation. It is too early for that. He adjourned the case *sine die*.

The Brussels Correspondent of the *Times* (7th inst.) reports the death of Dr. Ernest Nys, Professor of International Law at the University of Brussels. He was a member of the Permanent Court of Arbitration at the Hague and a leading authority on International Law. Dr. Nys was born at Courtrai in 1851, and educated at the Universities of Ghent, Heidelberg, Leipzig, and Berlin. He wrote a number of treatises on politics and law and received the honorary degree of Doctor of Laws from the Universities of Glasgow and Edinburgh.

At the Guildhall, on Tuesday, a defendant named Ambrose, summoned for non-payment of income tax, complained of a letter written to him by Mr. Bailie, the income tax collector, "threatening him with prison." He said that he could and would pay, but he had laboured under a "misapprehension, and resented the attitude adopted by the collector. Mr. Bailie: I admit Mr. Ambrose had made a mistake, and I went with him to get it put right. But I should never get the money in if I did not put a little spice in my letters. This man is here to make trouble. Mr. Ambrose: I am here for no such purpose. The magistrate said he understood Mr. Ambrose was prepared to pay the amount due, and there the matter rested.

The September Sessions of the Central Criminal Court were opened by the Lord Mayor at the Old Bailey on Tuesday. The names of 159 persons appear in the calendar for trial. Mr. Justice Greer will be the judge. The case of Mrs. Thelma Dorothy Bamberger, on bail, who is charged with perjury, is in the calendar for trial.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR, & SONS (LIMITED)**, 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality.—[Advrt.]

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Winding-up Notices.

JOINT STOCK COMPANIES.
LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Sept. 3.

F. G. FOSTER & CO., LTD.—Creditors are required, on or before Oct. 11, to send their names and addresses, and the particulars of their debts or claims, to P. Stapleton, 27, Waterdale, Doncaster, liquidator.
YORKSHIRE REFRIGERATORS CO., LTD.—Creditors are required, on or before Oct. 11, to send their names and addresses, and the particulars of their debts or claims, to P. Stapleton, 27, Waterdale, Doncaster, liquidator.
WALKER & CRAWSHAW, LTD.—Creditors are required, on or before Oct. 11, to send their names and addresses, and the particulars of their debts or claims, to P. Stapleton, 27, Waterdale, Doncaster, liquidator.
AFRICAN WHOLESALE JEWELLERS, LTD.—Creditors are required, on or before Nov. 6, to send their names and addresses, and the particulars of their debts or claims, to James William Olive, 8, Union-st., Old Broad-st., liquidator.
PICTURE PLATBOURNE (RHOS), LTD.—Creditors are required, on or before Sept. 22, to send their names and addresses, and the particulars of their debts or claims, to H. B. Pearson, 52, Queen-st., Wolverhampton, liquidator.
DIXON & BASS, LTD.—Creditors are required, on or before Sept. 20, to send their names and addresses, and the particulars of their debts or claims, to Edward Peter Dutton, Victoria-chambers, Bowdley-lane, Hull, liquidator.

London Gazette.—TUESDAY, Sept. 7.

BROADBANK NURSERIES, LTD.—Creditors are required, on or before Sept. 30, to send in their names and addresses, with particulars of their debts or claims, to Edward Raines, c/o Messrs. Moss & Barker, Market-pl., Ashton-under-Lyne, liquidator.
M. VOLPERT & CO., LTD.—Creditors are required, on or before Oct. 9, to send their names and addresses, and the particulars of their debts or claims, to August Rianan, 200, Butte-st., Cardiff, liquidator.
SHIFFIELD ENGINEERS, LTD.—Creditors are required, on or before Sept. 30, to send in their names and addresses, with particulars of their debts or claims, to George Shuttleworth Greening, 18, Norfolk-row, Sheffield, liquidator.
HISBY & RENNIE, LTD.—Creditors are required, on or before Sept. 30, to send their names and addresses, and particulars of their debts and claims, to Thomas Robinson Radcliffe, liquidator, under cover to Hirst & Rennie, Ltd., 148, Belgrave-rd., Oldham.
J. & J. MELLOR, LTD.—Creditors are required, on or before Nov. 8, to send their names and addresses, and particulars of their debts and claims, to Arthur Ormroyd, liquidator, under cover to J. & J. Mellor, Ltd., 232, Copster Hill-rd., Oldham.
MENFIS PRINTING & ENGRAVING CO., LTD.—Creditors are required, on or before Sept. 30, to send their names and addresses, and the particulars of their debts or claims, to Edgar Howard Pope, 60, Watling-st., liquidator.
WITHEBY LAND AND STONE CO., LTD. (In Voluntary Liquidation).—Creditors are required, on or before Oct. 14, to send in their names and addresses, with particulars of their debts or claims, to Arthur G. Morrish, 34 and 36, Gresham-st., liquidator.
ORIENTAL TOBACCO TRADING CO., LTD.—Creditors are required, on or before Sept. 30, to send their names and addresses, and particulars of their debts or claims, to Albert M. Oppenheimer & F. J. Timmins, 31, Queen Victoria-st., liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, Aug. 31.

Pacific Patent Fuel Co., Ltd.
Salisbury Club Building Co., Ltd.
Hebblethwaite, Perham & Co., Ltd.
Frank Ellesmere, Ltd.
Halifax Club Rooms Co., Ltd.
Freidman & Co., Ltd.
Whitwell Spinning Co., Ltd.
Sedgley Estates, Ltd.
Bollington Liberal Club Building Co., Ltd.
Fardon's Vinegar Co., Ltd.
Fundukli Slipway Co., Ltd.
New Bioscope Trading Co., Ltd.
Guy Lewin (1920), Ltd.
Samuel Iles, Ltd.
Charles Pegg & Co., Ltd.
Foster Accessories, Ltd.
J. J. Woodford, Ltd.
Mason & Mason, Ltd.
Denton & Horswell, Ltd.
Anglo-American Insurance Co., Ltd.
Lower Darwen Mill Investment Co., Ltd.
Glenmore (Nilgiris) Tea Co., Ltd.
Carthage Oil Syndicate, Ltd.
Tomnil (Mexican) Mining Co. (1910), Ltd.
W. P. Martin & Co., Ltd.
Excel Products Co. (Carlisle), Ltd.
Anglo-Belgian Agency, Ltd.
Southern Tanning Co., Ltd.
Cannah's Quay Dockyard Co., Ltd.
Palace Co. (Bristol), Ltd.
Blackpool North Shore Golf Pavilion, Ltd.
Penzance Building Co., Ltd.
T. Coulthard & Co., Ltd.
Wilton Steam Shipping Co., Ltd.
Cleithropes American Roller Skating Rink, Ltd.
L. J. Davies & Co., Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Aug. 31.

BARCLAY, JOHN WILLIAM, Manchester. Sept. 30. March, Pearson & Yates, Manchester.
BARLOW, ELLEN FRANCES, Addison-ry. Oct. 1. Whitley & Son, 27, Lincoln's Inn-fields.

Bankruptcy Notices.

London Gazette.—TUESDAY, Aug. 24.

ADJUDICATIONS.

EMMETT, GEORGE THOMAS, New Cross-rd., Managing Director, High Court. Pet. July 16. Ord. Aug. 19.
HALE, JOSEPH, Barrow-in-Furness, Fried Fish Dealer, Barrow-in-Furness. Pet. Aug. 19. Ord. Aug. 19.
HIGHAM, JONES, Lancaster, Tobacconist, Preston. Pet. Aug. 20. Ord. Aug. 20.
JENNINGS, ERNEST, Marlborough-hill, Wakestone, Director, High Court. Pet. June 1. Ord. Aug. 20.
LEAVEN, ARTHUR HOLDEN, Blackburn, Blackburn. Pet. Aug. 19. Ord. Aug. 19.
LEWIS, WILLIAM, Dewsbury, Manager, Dewsbury. Pet. Aug. 6. Ord. Aug. 21.

MERRY, HERBERT CHARLES, Kenton-rd., Russell-sq., Licensed Victualler, High Court. Pet. Aug. 19. Ord. Aug. 19.
MOM, BARNEY, Leeds, Rag Merchant, Pet. Aug. 20. Ord. Aug. 20.
ROBINSON, HERBERT JAMES, Oxford-ter., Hyde Park, High Court. Pet. June 24. Ord. Aug. 21.
THORPE, FREDERICK, Leeds, Grocer, Leeds. Pet. June 24. Ord. Aug. 16.
TOOHET, MARY C., High Court. Pet. June 10. Ord. Aug. 19.
TURBY, WALTER OLIVER, Great Grimby, Great Grimby, Pet. Aug. 19. Ord. Aug. 19.
WIDGE, THOMAS, Warrington, Sussex, Farmer, Brighton. Pet. Aug. 19. Ord. Aug. 19.

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18, LINCOLN'S INN FIELDS, LONDON, W.C.

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W. P. PHELPS, Manager.

BILLATER, CHARLOTTE CAROLINE, Buckingham Palace-rd. Sept. 30. Denon & Co., 9, Great St. Helen's.
BIRKETT, JANE, Heysham, Lancs. Sept. 30. Alfred Bates, Morecambe.
BOCUTER, JOSEPH SAMUEL, Southsea, Chimney Sweep. Sept. 30. Hobbs & Brutton, Portsmouth.
BRIGGS, JAMES HENRY, Bingley. Sept. 14. A. & M. W. Platts, Bingley.
BRITTAIN, ELEANOR, Willingale Doe, Essex. Oct. 8. Henry R. Cawdron, Chelmsford.
CARRINGTON, WILLIAM THOMAS HENRY, Chelsea-rd. Oct. 1. Hore, Pattison & Bathurst, 48, Lincoln's Inn-fields.
COXETER, MARY ANN, Hastings. Oct. 1. Chalinder, Herington & Pearce, Hastings.
DRAIFER, ALFRED HERBERT, South Woodford. Sept. 30. H. F. K. Ireland, Surrey-st., Strand.
EDSWORTH, ALBERT HENRY, Upper Holloway. Sept. 30. Henry Pinfrey & Son, 14, Paternoster-row.
EDWARDS, HENRY CLAUDE JOHN, Streatham. Oct. 15. Burton & Son, Bank Chambers, Blackfriars-rd.
EVANS, LEWIS, Tealech, Carnarthen, Draper. Sept. 30. B. L. Philipps, Llanboidy, near Whitland.
FOWDEN, ELEANOR, Littleham, Exmouth. Oct. 6. Slater, Heeds & Co., Sandbach, Manchester.
HEWSON, JOSEPH, Haxey, Lincoln. Sept. 30. Taylor & Newborn, Epworth.
HOLDEN, JOSEPH, Wallsend, Wholesale Grocer, Sept. 27. Adamson Rhagg, Newcastle-on-Tyne.
HOSEGOOD, EDWIN JOHN, Goodmayes, Essex, Dairyman. Sept. 15. Mullis & Peake, Romford.
HUGHES, ALICE BEATRICE, Moseley, Birmingham. Sept. 30. B. Shirley Smith, Birmingham.
JACKSON, ANNIE, Newport, Salop. Oct. 2. Great Rex, Warner & Bewick, Stafford.
KING, FRANCIS WILLIAM MICK, J.P., South Norwood. Oct. 4. E. M. Tringham, 53, Doughty-st.
KUTTER, KAROLINE, Detmold, Germany. Sept. 28. Lender, Plunkett & Lender, 76, Newgate-st.
LANE, CLAYTON TURNER, Guildford. Sept. 27. Smallpeice & Merrican, Guildford.
LAY, TUDOR, Bickeney Rectory, Norfolk. October 1. Asher, Prior & Son, Colchester.
LOWE, ELIZABETH, Heywood, Lancaster. Oct. 12. Addleshaw, Sons & Latham, Manchester.
MANHIRE, WILLIAM NICHOLS, Clapham, Builder. Sept. 29. Bellard & Co., 8, Waterloo-pl.
MARSHALL, HERMAN, Amburst-park, Stamford Hill. Sept. 30. Sweepstone, Stone & Co., 9, St. Helen's-pl.
MASSEY, GEORGE, Altrincham. Oct. 9. James McDonald, Manchester.
MOFFAT, JOHN, Warwick. Sept. 30. Wright, Hassall & Co., Lunnington.
PEIRSON, ELIZABETH ANN, Petersfield. Sept. 28. Burley & Gough, Petersfield.
POWELL, WILLIAM JOHN, Neston, Chester. Sept. 30. William E. Gregson, Liverpool.
PRODDERS, EDWIN, Nice, France. Sept. 30. Bircham & Co., 50, Old Broad-st.
SAER, CHARLES THOMAS, Sevenoaks, Estate Steward. Sept. 28. Knecker, Knecker & Co., Sevenoaks.
SAINT, JOHN, Pontypool, Mon. Nov. 1. Bythway & Son, Pontypool.
SIMMS, CHARLES, Wallington, Surrey. Oct. 1. Marshall, Liddle & Downey, Croydon.
SINGLETON, SARAH LUDIA, Bradstock, near Bridport. Oct. 1. Wade, Tetley, Wade & Co., Bradford.
STEWART, AGNES ELIZABETH, Landport, Portsmouth. Sept. 30. Hobbs & Brutton, Portsmouth.
THIRTEWOOD, WILLIAM, Urnston, Lancs., Cotton Salesman. Oct. 2. W. H. Stubbs, Manchester.
TREACHER, HENRY CARVER, Chalcut-crescent, Regent's Park. Sept. 30. H. F. K. Ireland, Cromwell House, Surrey-st., Strand.
TURNER, EDITH, Starbeck, Yorks. Oct. 1. Kirby, Son & Atkinson, Harrogate.
WEBER, ELLEN, Edmonton. Sept. 30. Avery, Son & Fairbairn, 18, Finsbury-sq.
WILES, HENRY GEORGE, Birmingham. Oct. 4. Joseph Cohen, Birmingham.
WOODS, BETSY, Grimsby, Lancs. Oct. 1. Shuttleworth & Dallas, Preston.

London Gazette.—FRIDAY, Aug. 27.

RECEIVING ORDERS.

BRYAN, MARIE THERESA, Shanklin, I. of W. Newport. Pet. July 3. Ord. Aug. 21.
CHARNLEY, THOMAS RICHARD, and FLORENCE EVELYN STEVIA CHARNLEY, Barrow-in-Furness, Boot Repairs, Barrow-in-Furness. Pet. Aug. 23. Ord. Aug. 23.
COX, JOHN STEPHEN, Brighton, Captain Brighton. Pet. Aug. 6. Ord. Aug. 24.
F. HALLAM & Co., Hemsell-st., Jewin-st. Pet. July 27. Ord. Aug. 20.
HENDERSON, SAMUEL HENRY, Highbury New Park. Pet. July 29. Ord. Aug. 25.
KELLY, MICHAEL, Scarborough, Fishmonger's Manager, Scarborough. Pet. Aug. 24. Ord. Aug. 24.

LEE, OSMOND HENRY, York, Haulage Contractor. York. Pet. Aug. 24. Ord. Aug. 24.
MIDGLEY, JAMES TINDALL, Harrogate, Fine Art Dealer. York. Pet. July 16. Ord. Aug. 25.
MITCHELL, ARTHUR, Shortlandsend, Kenwyn, Cornwall, Farmer, Truro. Pet. Aug. 17. Ord. Aug. 24.
SALTER, CHARLES, Llanfoist, Mon., Fruit Dealer. Tredegar. Pet. Aug. 23. Ord. Aug. 23.
W. SMYTH & SONS, Milton, Cambs, Grocers. Cambridge. Pet. Aug. 10. Ord. Aug. 24.
WATTERSON, HAROLD, Stockport, Grocer. Stockport. Pet. Aug. 23. Ord. Aug. 23.

FIRST MEETINGS.

BALDWIN, WILLIAM WATSON, South Chingford, Newsagent. Sept. 7 at 11. 14, Bedford-row.
BROWNLEE, THOMAS, South Shore, Blackpool, Chair Frame Manufacturer. Sept. 7 at 11. Off. Rec., 13, Winkley-st., Preston.
CHARNLEY, THOMAS RICHARD, and **FLORENCE EVELYN SYLVIA CHARNLEY**, Barrow-in-Furness, Boat Repairs. Sept. 3 at 11.15. Off. Rec., Cornwall-st., Barrow-in-Furness.
COCBURN, ROBERT HENRY, Sheffield, Tailor. Sept. 3 at 12. Off. Rec., Figtrees-lane, Sheffield.
COOK, WILLIAM GEORGE HENRY, Porthcawl, Glam., Restaurant Keeper. Sept. 3 at 12. Off. Rec., 117, St. Mary-st., Cardiff.
DUDLEY, STONEY GEORGE, Kingswinford, Staffs. Sept. 3 at 11.30. Off. Rec., Priory-st., Dudley.
F. HALLAM & CO., Hamsell-st., Jewell-st. Sept. 8 at 11. Bankruptcy-bldgs., Carey-st.
FISHER, EDWARD T., Kingston-upon-Hull, Sept. 4 at 11. Off. Rec., 48, Westborough, Scarborough.
HENDERSON, SAMUEL HENRY, Highbury New Park. Sept. 6 at 12. Bankruptcy-bldgs., Carey-st.
LEE, OSMOND HENRY, York, Haulage Contractor. Sept. 9 at 3. Bankruptcy Office, York.
TERRY, WALTER OLIVER, Great Grimsby, Dental Mechanic. Sept. 4 at 11. Off. Rec., St. Mary's-church, Great Grimsby.

ADJUDICATIONS.

BALDWIN, WILLIAM WATSON, South Chingford, Newsagent. Edmonton. Pet. July 28. Ord. Aug. 25.
BRYANT, ERNEST G., Luton, Hat Manufacturer. Luton. Pet. July 1. Ord. Aug. 25.
CATLEY ARTHUR THOMAS, Lloyd-st., Clerkenwell, Builder. High Court. Pet. June 24. Ord. Aug. 23.
CHARNLEY, THOMAS RICHARD, and **FLORENCE EVELYN SYLVIA CHARNLEY**, Barrow-in-Furness, Boat Repairs. Barrow-in-Furness. Pet. Aug. 23. Ord. Aug. 23.
CLIMFORD, EDMUND HARRY, Eastbourne, Manager. Eastbourne. Pet. Aug. 17. Ord. Aug. 21.
CUTHBERTSON, LOUIS ALEXANDER, South Elmhall, Yorks, Draper. Wakefield. Pet. July 17. Ord. Aug. 23.
HESLEWOOD, BYRON, JUN., Sheffield, Metal Broker. Sheffield. Pet. July 21. Ord. Aug. 20.
KELLY, MICHAEL, Scarborough, Fishmonger's Manager. Scarborough. Pet. Aug. 24. Ord. Aug. 24.
LEE, OSMOND HENRY, York, Haulage Contractor. York. Pet. Aug. 24. Ord. Aug. 24.
MITCHELL, ARTHUR, Shortlandsend, Kenwyn, Cornwall, Farmer, Truro. Pet. Aug. 17. Ord. Aug. 25.
SALTER, CHARLES, Llanfoist, Mon., Fruit Dealer. Tredegar. Pet. Aug. 23. Ord. Aug. 23.
WATTERSON, HAROLD, Stockport, Grocer. Stockport. Pet. Aug. 23. Ord. Aug. 23.

London Gazette.—TUESDAY, AUG. 31.

RECEIVING ORDERS.

CHAPMAN, ROBERT, Kingston-upon-Hull, Furniture Dealer. Kingston-upon-Hull. Pet. Aug. 26. Ord. Aug. 26.
CUNLIFFE, JOHN HILL, Wakefield, Draper. Wakefield. Pet. Aug. 25. Ord. Aug. 25.
FITZGERBONS, G. (male), High Court. Pet. July 28. Ord. Aug. 27.
FORSYTH, GERALD ALEXANDER, Holbeck, Leeds, Plumber. Leeds. Pet. Aug. 27. Ord. Aug. 27.
GABRIEL, WILLIAM ROBERT, Maidstone, Jeweller. Maidstone. Pet. Aug. 25. Ord. Aug. 25.
JACKSON, JAMES, Tredegar, Theatrical Agent. Tredegar. Pet. July 15. Ord. Aug. 24.
KRATZ, PHILIP PRINCE, Balsall Heath, Birmingham, Chemist. Birmingham. Pet. Aug. 14. Ord. Aug. 25.
PASCOE, JOHN, South Shields, Drifter. Newcastle-upon-Tyne. Pet. Aug. 26. Ord. Aug. 26.
PERRING, RICHARD TROPHIMUS, Plymouth, Fried Fish Salesman. Plymouth. Pet. Aug. 27. Ord. Aug. 27.

FIRST MEETINGS

BRYAN, MARIE THERESA, Shanklin, I. of W. Sept. 11 at 10.30. Off. Rec., 98, High-st., Newport, Isle of Wight.
CHAPMAN, ROBERT, Kingston-upon-Hull, Furniture Dealer. Sept. 9 at 11.30. Off. Rec., York City Bank Chambers, Lowgate, Hull.
CUNLIFFE, JOHN HILL, Wakefield, Draper. Sept. 8 at 11. Off. Rec., 21, King-st., Wakefield.
DAVIES, STANLEY MILES GREY, Maesteg, Grocer. Sept. 17 at 12. Off. Rec., 117, St. Mary-st., Cardiff.
FITZGERBONS, G. (male), Sept. 9 at 11. Bankruptcy-bldgs., Carey-st.
GABRIEL, WILLIAM ROBERT, Maidstone, Jeweller. Sept. 8 at 11.30. Off. Rec., 280, High-st., Rochester.
HANSON, CHARLES EDWIN, Southampton, Wholesale Manufacturer of Fancy Leather Goods. Sept. 8 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.
KELLY, MICHAEL, Scarborough, Fishmonger's Manager. Sept. 7 at 4. Off. Rec., 48, Westborough, Scarborough.

MIDGLEY, JAMES TINDALL, Harrogate, Fine Art Dealer. Sept. 16 at 2.30. Bankruptcy Office, York.
MITCHELL, ARTHUR, Kenwyn, Cornwall, Farmer. Sept. 9 at 12. Off. Rec., 13, Princes-st., Truro.
SALTER, CHARLES, Llanfoist, Mon., Fruit Dealer. Tredegar. Sept. 8 at 12. County Court Office, Dock-st., Newport, Mon.
WATTERSON, HAROLD, Stockport, Grocer. Sept. 8 at 3.30. Off. Rec., Byrom-st., Manchester.
WHITCHEA, GEORGE, and **WHITCHEA, FRANK**, East Woodhay, Hants., Brick and Tile Manufacturers. Sept. 7 at 12. 1, St. Aldate-st., Oxford.
WILLIAMS, FRANCIS, Brookland, Kent. Sept. 7 at 11. Off. Rec., 68a, Castle-st., Canterbury.

ADJUDICATIONS.

CUNLIFFE, JOHN HILL, Wakefield, Draper. Wakefield. Pet. Aug. 25. Ord. Aug. 25.
CHAPMAN, ROBERT, Kingston-upon-Hull, Furniture Dealer. Kingston-upon-Hull. Pet. Aug. 26. Ord. Aug. 26.
FORSYTH, GERALD ALEXANDER, Holbeck, Leeds, Plumber. Leeds. Pet. Aug. 27. Ord. Aug. 27.
GABRIEL, WILLIAM ROBERT, Maidstone, Jeweller. Maidstone. Pet. Aug. 25. Ord. Aug. 25.
KENNEDY, EDITH MARY, Upper Norwood, Croydon. Pet. July 30. Ord. Aug. 26.
KERNER, NOAH, Wardour-st., Oxford-st., Restaurant Proprietor. High Court. Pet. July 13. Ord. Aug. 26.
PASCOE, JOHN, South Shields, Drifter. Newcastle-upon-Tyne. Pet. Aug. 26. Ord. Aug. 26.
PERRING, RICHARD TROPHIMUS, Plymouth, Fried Fish Salesman. Plymouth. Pet. Aug. 27. Ord. Aug. 27.
RAWKINS, CHARLES WESLEY, Charterhouse-st., Newspaper Proprietor. High Court. Pet. June 7. Ord. Aug. 26.
 Amended notice substituted for that published in the London Gazette of the 29th July.
KIDDLE, WILLIAM LAURENCE ANDERSON, Northumberland-st., Baker-st., Pinnaforte Merchants' Manager. High Court. Pet. July 16. Ord. July 16.

London Gazette.—FRIDAY, SEPT. 3.

RECEIVING ORDERS.

BEECHAM, SIR THOMAS, Bart., The Albany, Piccadilly. High Court. Pet. May 16. Ord. Oct. 1.
BRADON, MARK, Swanssea, Swanssea. Pet. June 1. Ord. Sept. 1.
BOUSSEL, P. J. H., Ponsoby-ter, Westminster, Caterer. High Court. Pet. July 17. Ord. Aug. 30.
BROWN, DOUGLAS A., Wimbledon, High Court. Pet. April 16. Ord. Aug. 30.
COLEMAN, HENRY THOMAS, Keighley, Salesman. Bradford. Pet. Aug. 30. Ord. Aug. 30.
FIELDSEND, HAROLD, Hampstead, High Court. Pet. Sept. 1. Ord. Sept. 1.
HILL, THOMAS DAVID, High Holborn, High Court. Pet. July 29. Ord. Sept. 1.
HOWARTH, LOUIS ROBERT, Brighstone, Furniture Broker. Halifax. Pet. Aug. 30. Ord. Aug. 30.
KEIGHTLEY, WILLIAM, Bradford, Stockbroker. Bradford. Pet. Aug. 14. Ord. Sept. 1.

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CHARTER:

"No Destitute Child ever Refused Admission."

No Waiting List.

90,004 Children have been admitted.

15,513 Children admitted last year.

7,335 Boys and Girls average in residence.

300 Boys in Training for the Navy.

10,715 Barnardo Boys fought for us on land and sea in the Great War.

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LAND AGENTS, AUCTIONEERS, SURVEYORS and VALUERS.

11, Grocers' Hall-court, Poultry, E.C. 2, and at 35, Stamford-hill, N. 16,
 beg to announce a SALE by AUCTION, on
 WEDNESDAY, SEPTEMBER 22, 1920,
 at 2.30 o'clock, at

WINCHESTER HOUSE, OLD BROAD-STREET, E.C. (Room 47).

CITY OF LONDON.

The exceedingly valuable corner LEASEHOLD

PREMISES, known as

COPT HALL, and PRINCES CHAMBERS,

9 and 11, COTHALL AVENUE, E.C.

situate in the heart of the City, and contiguous to the Bank of England, Stock Exchange, and in the centre of the investment world, having a frontage of about 60 ft. to Copt-hall-avenue, and a return frontage of about 25 ft. to Great Swan-alley. The premises comprise a fully-licensed restaurant, let on full repairing lease, having about 37 years unexpired, and produces £750 per annum. The upper part, comprising four floors, at present let out to various tenants on expiring agreements at totally inadequate rents, amounting to £685, the whole producing about

PER £1,435 ANNUM

(landlord paying rates and taxes on part).

The whole embracing an area of about 1,391 ft. super, and a total floor space on the four floors above of about 4,500 ft. super. The present tenants have received notices terminating their agreements, and practically the whole of the upper floors will be available at an early date for firms seeking offices in this increasingly valuable neighbourhood.

Held on lease from September 29, 1907, for a term of 63 years, thus having about 50 years unexpired, at a ground rent of £600 per annum.

Solicitors, Messrs. Pattinson & Brewer, 30, Great James-street, Bedford-row, W.C.

By Order of the Mortgagees.

HASSECK, SUSSEX.

about half a mile from station, and seven miles from Brighton, eminently suitable for hotel, boarding establishment, school, sanatorium, nursing institution, convalescent home, orphanage, &c.

The substantially-built, valuable, FREEHOLD PROPERTY, formerly known as

DOWNS HOTEL,

well removed from road, and approached by semi-circular carriage drive with two pairs of double entrance gates.

Standing in well laid-out grounds, with splendid views, comprising six reception rooms, 24 bed rooms, bath room, lounge, bar parlour, billiard room, lavatories, domestic offices and extensive cellarage, with tennis lawn, stabling garage, &c., in rear, together with two bungalows attached to the wing of the main building, each containing three bed rooms, sitting room, &c. The present tenants vacating, the above will be in hand, together with the

NURSERY.

comprising 18 glasshouses and two cottages in good state of repair, let at a totally inadequate rent on a full repairing lease, determinable seven, fourteen or twenty-one years, and producing

PER £70 ANNUM.

the whole embracing an area of about

6 ACRES.

The property may be viewed on the production of an order to view, to be obtained only from the Auctioneers.

Solicitors, Messrs. Pattinson & Brewer, 30, Great James-street, Bedford-row, W.C.

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VALUABLE LEASEHOLD BUSINESS PREMISES,

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73, THEOBALD'S ROAD, W.C.

comprising shop, parlour, scullery, nine rooms, and bath above. Let to Mr. J. S. Smeeton on full repairing lease for a term of 16 years from December 25, 1913, and producing

PER £120 ANNUM.

Held on lease, having about 41 years unexpired at a ground-rent of £80 per annum.

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Particulars and conditions of sale of the whole of the above properties may be had on application to the Auctioneers, Messrs. Francis Dod & Co., F.A.I., at 11, Grocers' Hall-court, Poultry, E.C. and 35, Stamford-hill, N. 16. Telephones, Central 540 and Dalston 278 and 2610.

